

Americans feel its fair that the average married working couple pays almost \$1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong!

Since 1969, our tax laws have punished married couples when both spouses work. For

no other reason than the decision to be joined in holy matrimony, more than 21 million couples a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

#### MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	School teacher	Couple	Weller/McIntosh II
Adjusted gross income .....	\$30,500	\$30,500	\$61,000	\$61,000
Less personal exemption and standard deduction .....	6,550	6,550	11,800	13,100
Taxable income .....	23,950	23,950	49,200	47,900
	(X .15)	(X .15)	(Partial X .28)	(X .15)
Tax liability .....	3592.5	3592.5	8563	7,185

Notes: Marriage penalty: \$1,378.  
Weller-McIntosh II Eliminates the Marriage Tax Penalty—Relief: \$1,378.

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of \$61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of \$1400 in higher taxes.

On average, America's married working couples pay \$1,400 more a year in taxes than individuals with the same incomes. That's serious money. Millions of married couples are still stinging from April 15th's tax bite and more married couples are realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of: a down payment on a house or a car; one years tuition at a local community college; or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Penalty Elimination Act.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15% for the first \$24,650 for singles, whereas married couples filing jointly pay 15% on the first \$41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15% tax bracket to \$49,300. Thus, married couples would enjoy an additional \$8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to \$1,053 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently \$6,900) to twice that of single (currently at \$4,150). Under the Weller-McIntosh legislation the standard deduction of married couples filing jointly would be increased to \$8,300.

Our new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law punishes many married couples who file jointly by pushing them into higher tax brackets. It taxes the income of the families' second wage earner—often the women's salary—at a much higher rate than if that salary was taxed only as an individual. Our bill already has broad bipartisan cosponsorship by Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple

afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote “the era of big government is over.”

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentleman, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty . . . a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Lets eliminate The Marriage Tax Penalty and do it now!

#### WHICH IS BETTER?

NOTE: The President's Proposal to expand the child care tax credit will pay for only 2 to 3 weeks of child care. The Weller-McIntosh Marriage Tax Elimination Act HR 2456, will allow married couples to pay for 3 months of child care.

Which is better, 3 weeks or 3 months?

#### CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average tax relief	Average weekly day care cost	Weeks day care
Marriage tax elimination act .....	\$1,400	\$127	11

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes \$30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home \$30,500 a year in salary. If ythey would both file their taxes as singles, as individuals, they would pay 15%.

#### CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT—Continued

	Average tax relief	Average weekly day care cost	Weeks day care
President's child care tax credit .....	358	127	2.8

#### PERSONAL EXPLANATION

##### HON. BOB CLEMENT

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 16, 1998

Mr. CLEMENT. Mr. Speaker, on rollcall vote No. 283, I was unavoidably detained on official business. Had I been present, I would have voted “nay.”

#### RECOGNIZING BRYCE WEAVER

##### HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 16, 1998

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, I rise today to recognize 6-year old Bryce Weaver of Fort Collins, Colorado who recently won second place in the fourth-annual Reading Rainbow Young Writers and Illustrators Contest. “The Colors of the Rainbow” by Weaver was chosen from more than 340 entries. The Contest was sponsored by the Rocky Mountain Public Broadcasting Network Inc., which airs the Reading Rainbow children's series on KRMA-TV.

Weaver, a kindergartner at Krause Elementary School in Fort Collins, enjoys story telling and is excited to learn to read books on his own. Weaver's mom, Laura helped by writing down the story her son told her. Weaver used crayons for the illustrations. I commend to the Members of the 105th Congress, Bryce's creative story.

“THE COLORS OF THE RAINBOW”

(By Bryce Weaver)

“Once there was a rainbow who was sad because he didn't have any colors. So he went on a journey to find some colors and make himself beautiful.